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April 2, 2007

**By Hand Delivery**

The Honorable Gregory M. Sleet  
United States District Judge  
District of Delaware  
J. Caleb Boggs Federal Building  
844 N. King Street, Room 4324  
Lockbox 19  
Wilmington, DE 19801

**RE: FSQ, Inc., et al. v. Integrated Health Services, Inc., et al.**  
**Case No. 04-MC-32 (GMS)**  
**FSQ, Inc., et al. v. Integrated Health Services, Inc., et al.**  
**Case No. 07-111 (GMS)**  
**Integrated Health Services, Inc., et al. v. FSQ, Inc., et al.**  
**Case No. 07-112 (GMS)**

Dear Judge Sleet:

This firm represents FSQ, Inc., et al. as appellants and cross-appellees in the above captioned bankruptcy related appeals (the "Appeals"). With the consent of the appellees and cross-appellant, I write to submit for the Court's consideration the enclosed Stipulation and Order Procedurally Consolidating Appeals (the "Stipulation"). By the Stipulation, the parties seek to procedurally consolidate the Appeals.

Each of the Appeals arise from the same adversary proceeding before the Bankruptcy Court and contain certain overlapping facts and issues. Simply stated, we believe the interests of judicial economy will be served, and the parties may be able to avoid the unnecessary duplication of certain costs (e.g., attending more than one mediation), if these Appeals are procedurally consolidated. For these reasons, we would respectfully request that the Court approve the Stipulation.

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The Honorable Gregory M. Sleet

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Of course, we are available to discuss this matter at the Court's convenience.

Respectfully submitted,



Mark Minuti

MM/rew

Enclosure

cc: Jeannine Lesperance, Esq. (w/enc.)  
Joseph M. Barry, Esq. (w/enc.)  
Ana Alfonso, Esq. (w/enc.)  
Gayle P. Ehrlich, Esq. (w/enc.)  
Clerk of the Court